

M. Paul Turner & Co., Inc.

Employee Benefits Consulting, Administration, Actuarial Services
10,000 East Prince Road
Tucson, Arizona 85749
(520) 749-9772
FAX (520) 749-9678

Member of the American
Academy of Actuaries (MAAA)
Member of the American Society
of Pension Actuaries (MSPA)
Enrolled Actuary
Enrolled to Practice Before
the Internal Revenue Service

MEMO

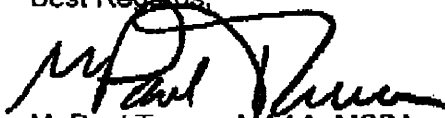
To Whom It May Concern:

Date: January 26, 2006

The following statements are made relative to our relationship with Judy Sims and the Professional Employee Leasing, Inc. Money Purchase Pension Plan.

1. Judy Sims has never represented herself to us as a plan fiduciary.
2. Prior to this plan audit, our conversations with Judy have been strictly limited to the acquisition of employee census data and relevant termination of employment and payout issues for plan participants.
3. We never specifically discussed preparation of form 5500. However, we relied upon data supplied by Judy Sims in order to prepare all relevant annual reporting, both to the government and plan participants. The one exception to this procedure is that over the years we have handled the preparation of 1099-R forms in 2 different ways. Formerly we prepared the 1099-R's and sent them to Professional Employee Leasing, Inc. for distribution. For the last few years this function has been outsourced to our software provider.
4. One of the possible assets listed on the balance sheet as of the last day of the plan year is an entry for a contribution receivable. This asset is allocated to the account balances of plan participants as if the funds had already been received.
5. In all respects we have relied upon the completeness, correctness and accuracy of the information sent to us by Judy Sims and have not been given any other source for receiving such data.

Best Regards,



M. Paul Turner, MAAA, MSPA
Enrolled Actuary

EXHIBIT

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